

EXHIBIT 4

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02/20/2006 10:32 FAX 8318264582

NRIS ALVIN BROWN & ASSOC.

PAGE 85/16
002/002

Internal Revenue Service
COLLECTION DIVISION
55 FLARA CIR., 4-200
BALTIMORE, MD 21201
(410)771-1240 EXT. 16

831 771 1234 P.02
Department of the Treasury


DATE MAY 13, 1999

BY FAX

VICTOR L. REIDEL

DEAR MR. REIDEL:

THIS IS IN REGARD TO YOUR LETTER DATED MAY 12, 1999 CONCERNING
IRC SECTION 8572 FOR T.M. REIDEL ELECTRIC, INC. YOU HAVE NOT BEEN HELD
TO BE A RESPONSIBLE PERSON FOR THE DEBT FOR RECOVERY OF DEBT UNDER
IRC SECTION 8572 FOR T.M. REIDEL ELECTRIC, INC. AS YOU KNOW UNDER A
NOTICE OF FEDERAL TAX LIEN FILED UNDER YOUR HUSBAND THOMAS E. REIDEL FOR
THE IRC 8572 PENALTY, THOMAS E. REIDEL IS THE PERSON WHO IS DEEMED
RESPONSIBLE FOR THE IRC 8572 ASSESSMENT.


STEFAN (PH) 1/16
REVENUE OFFICE IN
BAGDO # 77-01 83